



MARION COUNTY, INDIANA

(Component Unit of the Consolidated City of Indianapolis-Marion County)

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year
Ended December 31, 2002

Prepared by
Martha A. Womacks
Auditor of Marion County

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INTRODUCTORY SECTION





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D. TERRY NELSON

DEPUTY AUDITORS
DANIEL M. JONES
SHIRLEY J. MIZEN, C.P.A.
THERESA A. JOHNSON

August 23, 2003

To: The Honorable Bart Peterson
Mayor, City of Indianapolis,
and
The Honorable Philip Borst, President, and
Members of the City-County Council

The comprehensive annual financial report of Marion County, Indiana, (a component unit of the Consolidated City of Indianapolis - Marion County) (County) for the fiscal year ended December 31, 2002 is submitted herewith. This report is presented pursuant to Section 5-11-1-4 of the State of Indiana Code. This report is presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and is audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The County has a responsibility to inform both the taxpayers of Marion County and its investors of its financial condition. We believe that this report fulfills that responsibility.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by KPMG LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2002, are free of material misstatement presentation. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended December 31, 2002, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting presented to the County for its 2001 comprehensive annual financial report, a list of principal County officials and City-County Council members, and the County's organizational chart. The financial section includes the basic financial statements including the MD&A, footnotes, the independent auditors' report on the basic financial statements, required supplementary information, and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

PROFILE OF THE COUNTY

The County's comprehensive annual financial report for 2002 encompasses all funds for which the County is financially accountable and all accounts mandated to the County by the Constitution of the State of Indiana and the State of Indiana General Assembly. The County provides property tax administration, data processing services and other services. Financial accountability is demonstrated by the ability of the County to appoint the voting majority of an organization's governing body and (1) its ability to impose its will on the organization or (2) a potential for the organization to provide specific financial benefits or to impose specific financial burdens on the County.

Information regarding the Indianapolis-Marion County Building Authority, a joint venture with the Consolidated City of Indianapolis, is disclosed in the notes to the basic financial statements.

In accordance with GASB Statement 14, *The Financial Reporting Entity*, Marion County is considered a component unit of the Consolidated City of Indianapolis-Marion County. The County and the Consolidated City share a common executive and legislative body. Otherwise the County is considered a separate legal entity, with its elected officials directly and separately (from City officials) responsible for financial independence, operations and accountability for fiscal matters. Accordingly, the general purpose financial statements of the County are included in the comprehensive annual financial report of the Consolidated City of Indianapolis-Marion County in accordance with guidelines established by the GASB. Note 1 of the basic financial statements provides a further discussion of the County as a financial reporting entity.

ECONOMIC CONDITION AND OUTLOOK

Marion County has a diversified economic base with unemployment rates and per capita income levels consistently higher than state and national averages. Strategically located on the major east-west and north-south transportation routes across North America, Marion County has become a major transportation industrial center. Marion County is also the geographic, financial, and cultural center of Indiana.

The Marion County economy is continuing to slowly improve from the downturn in the economy. Lower interest rates have increased new housing construction and existing home sales. This increased mortgage lending activity has increased fee collections in the County Recorder's Office, the Auditor's Office, and the Surveyor's Office. Unemployment rates in Indianapolis-Marion County have increased measurably but still remain lower than the state and national averages.

A general reassessment is underway in Indiana. The Indiana Tax Court ruled assessment practices in the state were unconstitutional. The Court ruled that a change in the tax base calculation was needed to bring assessed values to more closely resemble market values. Reassessment is expected to shift property tax burdens from manufacturing industries to homeowners. This shift of tax burden may be more pronounced in Marion County since this county has more commercial and industrial properties than any other county in Indiana. A primary goal of the 2002 Indiana General Assembly was to reduce the homeowner's property tax burden in anticipation of the reassessment affecting property tax bills in 2003. The General Assembly approved a tax restructuring legislation which reduced the public schools General Fund property tax levy by 60% and funded those services from increased sales tax and increased income tax.

Major Initiatives For the Year: Marion County has had a continuous problem with inmate overcrowding at the County Jail and lockup. Since 1994 the County has added 80% additional capacity for holding prisoners and the problem persists. With the assistance of private consultants, County officials have identified significant procedural problems with the processing of recently arrested prisoners. These problems contribute to long delays in processing and some inmates staying in County facilities longer than necessary. The recommendations from the County officials are to convert an existing County owned property adjacent to the County's privatized jail into an Arrestee Processing Center. The process will be redesigned and all activities consolidated into one location to streamline the entire process. A primary goal of the new facility is to immediately adjudicate lesser offenses and keep those individuals from entering the criminal justice system.

The Building Authority sold bond anticipation notes (B.A.N.) to finance the initial phase of the project and then entered into an amended lease arrangement with the County. A subsequent bond issue by the Building Authority replaced the B.A.N.'s and provided the long-range financing mechanism. Total cost of the initial phase is projected at \$13.8 million with annual debt service costs not to exceed \$1.2 million. Some projections indicate that efficiencies realized from the improved process could exceed the cost of existing operating costs. Completion of the facility is scheduled for August of 2003.

Major Initiatives For the Future: Another major challenge facing Marion County is the rising cost of housing juveniles in state institutions. The amount owed to the State of Indiana for custody of Marion County juveniles sentenced to state institutions continues to strain the County general fund balance. The amounts charged to the County exceeded \$18.6 million in 2002 which includes \$1 million credit from the State of Indiana. As of December 31, 2002, the County has recorded a payable to the State of Indiana of approximately \$46.6 million. Indiana is one of only six states that charges county governments for detention costs of post-adjudicated juveniles sentenced to state institutions, and the counties have no control over the costs of operating these facilities or how many juveniles are sentenced by the State. Currently, all attempts have failed with the Indiana General Assembly to change the law requiring these charges to counties. However, Marion County and other Indiana counties are certain to continue pursuing this matter in future legislative sessions.

At the end of 2002, the City-County Council approved ordinances directing the County to purchase new voting equipment. This is the first upgrade in the County's voting technology in nearly forty years. The system selected uses optical scanning devices to read and count ballots. The new system can produce accurate election results within minutes after the closing of the election polls. The Council selected a temporary financing vehicle to purchase the equipment. State and federal funding may be available to reimburse the County for much of the acquisition cost. Longer term financing will be secured when the remaining amounts are known.

Departmental Focus: The Information Services Agency (ISA) supplies technology and communications services to City, County and select township units of local government. These services are delivered through the combined efforts of internal staff and contractors. Affiliated Computer Services (ACS) staff supplies a significant portion of the contractual effort with assistance from several subcontractors. This contractual arrangement terminates in December 2004.

Significant efforts are underway to improve utilization of our technical resources to gain improved access to information throughout the enterprise. Significant system resources have been dedicated to accomplish the reassessment as accurately as possible. ISA is also working to find additional applications for the Geographic Information System and the City-County Internet services. The maintenance and upgrade of ISA's infrastructure continues the multi-year program of upgrading the mainframe and servers.

Deferred Compensation: During 1997, the deferred compensation plan was revised to comply with the amendments to Section 457 of the Internal Revenue Code. Plan provisions were amended so that plan assets are held in trust by an independent trustee for the exclusive benefit of participants and their beneficiaries. In conjunction with these amendments, the County has elected to implement the provision of Governmental Accounting Standards Board Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. As a result, the assets and liabilities of the deferred compensation plan are no longer included in the general purpose financial statements. Previously, plan assets were solely the property and rights of the County, subject only to the claims of the County's general creditors.

Debt Administration: At December 31, 2002 the County had \$10 million in general obligation notes payable outstanding relating to Family and Children Services. The County has an Aa bonding rating. Under State statutes, the County's general obligation bonded debt issuances are subject to a legal limitation. The legal bonded debt limit for the County is \$188,761,463.

Pension Benefits: The County contributes to the Indiana Public Employees' Retirement Fund (PERF), an agent multiple-employer retirement system that acts as a common investment and administrative agent for units of state and local government in Indiana. PERF was created and is governed by state statutes I.C.S. 5-10.2 and 5-10.3. As such it is PERF's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. Additional information on the County's pension arrangements can be found in Note 12 in the notes to the financial statements.

Cash Management: Cash temporarily idle during the year for all funds except the pension trust was invested by the County Treasurer in demand deposits, certificates of deposit, obligations of the U.S. government and U.S. government agencies and repurchase agreements as prescribed by State statute. The investments held by the County, except the pension trust fund, do not meet the requirements for accounting under GASB 31, *Accounting and Financial Reporting for Certain*

Investments and for External Investment Pools. The Pension Trust Funds are authorized to invest in bonds, debentures, notes, obligations of the U.S. Treasury, U.S. government agencies, mutual funds, and other corporate securities. Interest rates for investments in governmental fund types at year-end ranged between 1.47% and 1.75% depending on maturity. The County earned interest revenue of \$4.5 million on governmental fund type investments for the year ended December 31, 2002. The County's investment policy is governed by State statute and is intended to minimize credit and market risks while maintaining a competitive yield on its portfolio.

Risk Management: The County has various insurance policies in force which are described in Table XIII in the Statistical Section of this report. These policies are related to auto liability, property coverage, and blanket employee bonds. The County is self-insured for vehicle and general liability thru the City of Indianapolis. Uninsured claims are recorded when a determinable loss has been incurred. Past experience indicates that incurred but not reported claims, in the aggregate, do not represent a material amount and therefore have not been accrued as required by GASB 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. The County's liability is protected by a statutory limit. The County joined Indiana Public Employers Plan, Inc. (IPEP). IPEP covers all work related injuries and accidents as of July 1, 1994. The County makes an appropriation annually for the purpose of paying worker's compensation claims including medical treatments and continuation of salaries for employees not covered by the IPEP pool. The City of Indianapolis' Risk Management Division monitors the County's insurance needs and programs.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This was the eighteenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report satisfied both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the comprehensive annual financial report was made possible by the dedicated service and cooperation of all Marion County agencies. I especially want to express my sincere appreciation for the contributions made by my staff in the preparation of this report.

Very truly yours,



Martha A. Womacks
Auditor of Marion County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Marion County,
Indiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

2002 County Elected Officials

		TERM
Auditor.....	Martha A. Womacks	1-01-99 to 12-31-02*
Treasurer.....	Gregory N. Jordan	1-01-01 to 12-31-04
Clerk.....	Sarah Taylor	1-01-99 to 12-31-02**
Sheriff.....	Jack Cottey	1-01-99 to 12-31-02***
Recorder.....	Wanda Martin	1-01-99 to 12-31-02*
Assessor.....	Joan N. Romeril	1-01-99 to 12-31-02*
Surveyor.....	Jack A. Irwin	1-01-01 to 12-31-04
Coroner.....	John McGoff, M.D.	1-01-01 to 12-31-04
Prosecutor.....	Scott Newman	1-01-99 to 12-31-02****
County Executive.....	Bart Peterson	1-01-00 to 12-31-03
Board of County Commissioners.....	Gregory N. Jordan	1-01-01 to 12-31-04
Board of County Commissioners.....	Martha A. Womacks	1-01-99 to 12-31-02*
Board of County Commissioners.....	Joan N. Romeril	1-01-99 to 12-31-02*

* Official Re-elected in 2002 – term 1-1-03 to 12-31-06

** Doris Anne Sadler was elected in 2002 – term 1-1-03 to 12-31-06

*** Frank Anderson was elected in 2002 – term 1-1-03 to 12-31-06

**** Carl Brizzi was elected in 2002 –term 1-1-03 to 12-31-06

2002 Other Elected Officials and Department Heads

		TERM
Center Township Assessor.....	James P. Maley	1-01-99 to 12-31-02*
Decatur Township Assessor.....	Charles L. Coleman	1-01-99 to 12-31-02*
Franklin Township Assessor.....	Becky L. Williams	1-01-99 to 12-31-02*
Lawrence Township Assessor.....	Paul Ricketts	1-01-99 to 12-31-02*
Perry Township Assessor.....	Katherine A. Price	1-01-99 to 12-31-02*
Pike Township Assessor.....	Elizabeth Keele	1-01-99 to 12-31-02**
Warren Township Assessor.....	Allen L. Durnil	1-01-99 to 12-31-02***
Washington Township Assessor.....	Barry Wood	1-01-99 to 12-31-02****
Wayne Township Assessor.....	Charles Spears	1-01-99 to 12-31-02*
Voters Registration.....	Sherry M. Beck Cathline Mullin	
Marion County Cooperative Extension.....	Maryann Dickason	
Criminal Probation.....	Robert Bingham	
Court Administrator.....	Mark Renner	
Guardian Home.....	Paul Browne	
Community Corrections.....	Brian Barton	
Forensic Services.....	James Hamby	
Chief Public Defender.....	David Cook	
Metropolitan Emergency Communication Agency.....	Linn Piper	
Chief Information Officer.....	Michael Hinline	

* Official Re-elected in 2002 – term 1-1-03 to 12-31-06

** Barbara M. Hurst elected in 2002 – term 1-1-03 to 12-31-06

*** William A. Birkle elected in 2002 – term 1-1-03 to 12-31-06

**** Joline Ohmart elected in 2002 – term 1-1-03 to 12-31-06

2002 City-County Council Members

President, President, Philip Borst*

Majority Leader, Beulah Coughenour
Minority Leader, Rozelle Boyd

John Bainbridge
Elwood E. Black
James Bradford
Maggie M. Brents
Bob Cockrum
Lonnell "King Ro" Conley

Curtis Coonrod
William Douglas
William A. Dowden
Sean Frick*
Ron Gibson
Monroe Gray, Jr
Karen Celestino Horseman
Harvey Knox
Lance Langsford
Robert Massie

Lynn McWhirter
Mary B. Moriarity-Adams
Jackie Nytes
Joanne Sanders
Scott Schneider
Frank T. Short
David Smith
Bill Soards
Steve Talley
Jody Tilford

*Elected 10/28/02 to replace Beurt SerVaas

2002 Judiciary

CIRCUIT COURT William T. Lawrence*

SUPERIOR COURT

Criminal Division:

Court 1 Tanya Walton-Pratt
Court 2 Robert Altice Jr.
Court 3 Cale Bradford
Court 4 Patricia J. Gifford
Court 5 Grant Hawkins
Court 6 Jane Magnus-Stinson
Court 7 Misdemeanor William T. Nelson
Court 8 Misdemeanor Barbara Collins
Court 9 D-Felony Evan Goodman
Court 10 Misdemeanor Mark Stoner
Court 11 Initial Hearing Alex Murphy, Commissioner
Court 12 Environmental Michael Keele
Court 13 Traffic/Misdemeanor Jane Conley, Commissioner
Court 14 D-Felony Drug Court Z. Mae Jimison
Court 15 Felony Richard Good ***
Court 16 Domestic Violence Clark Rogers
Court 17 Domestic Violence Sheila Carlisle
Court 18 D-Felony Reuben Hill
Court 19 Misdemeanor R. F. Pierson-Treacy
Court 20 Felony Drug William Young
Court 21 Domestic Violence Linda Brown
Expedited Drug Court David Shaheed, Commissioner
Community Court Annie Christ, Commissioner

Civil Division:

Court 1 Steve Frank
Court 2 Kenneth H. Johnson
Court 3 Patrick L. McCarty
Court 4 Cynthia J. Ayers **
Court 5 Gary Miller
Court 6 Thomas J. Carroll
Court 7 Gerald S. Zore ***
Court 8 Probate Division Charles J. Deiter
Court 9 Juvenile Division James W. Payne
Court 10 David Dreyer
Court 11 John Hanley
Court 12 Robyn Moberly
Court 13 S. K. Reid
Title IV-D Court Carol Terzo, Commissioner

* Oct. 2002 William T. Lawrence left the position; Theodore Sosin elected 2002 – term 1-1-03 to 12-31-06

** Presiding Judge

*** Associate Presiding Judge

Marion County, Indiana

Government Organization Chart

